

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILLS NOS. 186 & 172
91ST GENERAL ASSEMBLY

Reported from the Committee on Miscellaneous Bills and Resolutions, April 9, 2001, with recommendation that the House Committee Substitute for House Bills Nos. 186 & 172 Do Pass.

TED WEDEL, Chief Clerk

0749L.03C

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a temporary exemption from state and local sales and use tax on retail sales of clothing before the start of the school year, with an emergency clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.049, to read as follows:

- 144.049. 1. There is hereby specifically exempted from the provisions of the state sales and use tax law in sections 144.010 to 144.525, and sections 144.600 to 144.745, and from the computation of the tax levied, assessed or payable pursuant to state sales and use tax law, all retail sales of any article of clothing having a taxable value of one hundred dollars or less during the period beginning 12:01 a.m., August 9, 2001, to midnight, August 12, 2001. For purposes of this section, the term "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands or belt buckles.**
- 2. Any city or county imposing a sales tax on retail sales of clothing may, by order or ordinance, exempt such sales during the period specified in subsection 1 of this section. The governing body of the city or county adopting such order or ordinance shall immediately notify the director of revenue of its action.**

Section B. Because immediate action is necessary to prevent the imposition of sales tax on retail sales of clothing purchased for the 2001-2002 school year, section A of this act is

- 3 deemed necessary for the immediate preservation of the public health, welfare, peace and safety,
- 4 and is hereby declared to be an emergency act within the meaning of the constitution, and section
- 5 A of this act shall be in full force and effect upon its passage and approval.